IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.172 OF 2004

The Director of Income Tax,
(Exemptions), Mumbai .. Appellant.
V/s.
Mrs.Vijayalaxmi N. Mafatlal
Public Charitable Trust No.5 .. Respondent.

Mr.R.V. Desai, senior counsel with Ms.S.V. Bharucha i/b. H.D. Rathod for the appellant.

CORAM : R.M. LODHA, &
J.P. DEVADHAR, JJ.

DATED : 23RD DECEMBER, 2004.

P.C. :

Heard.

2. The Tribunal relied upon the decision of this court in the case of The Director of Income Tax (Exemptions) V/s. Shardaben Bhagulbhai Mafatlal Public Charitable Trust, 247 ITR 1 in upholding the decision of the Commissioner (Appeals) that the assessee trust can be granted status of Association of Persons and, accordingly, deduction under Section 50-L of the Act could be allowed to the assessee. The view of the Tribunal does not suffer from any legal infirmity.

3. As regards the question that the assessee

is entitled to exemption under Section 11 of the Income Tax Act, the Tribunal relied upon the division bench judgment of this Court in the case of Director of Income Tax (Exemptions) V/s. Sheth Mafatlal Gagalbhai Foundation Trust, 249 ITR 533.

4. No substantial question of law is involved in this appeal. The appeal is dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)